IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 25TH MAY 2007 / 4TH JYAISHTA 1929

WP(C).No. 15885 of 2007(N)

PETITIONER:

P.P.RASHEED, S/O.P.P.UMMER,
PROPRIETOR, M/S.GEM TREADS,
PAYYANAD, MANJERI.

BY ADV. SRI.BABU S. NAIR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES (APPEALS), ERNAKULAM.

2. THE SALES TAX OFFICER, MANJERI, MALAPPURAM DISTRICT.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.15885 of 2007

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Dated this the 25th day of May, 2007.

JUDGMENT

Since petitioner has obtained a subsequent certificate declaring his eligibility for exemption from CST, W.P. is disposed of granting stay against recovery proceedings for recovery of tax for 2003-2004 and 2004-2005 till disposal of appeals. The appellate authority is directed to take up the appeals, hear the petitioner and dispose of the same within three months from today. The petitioner will produce copy of this judgment for compliance.

C.N.RAMACHANDRAN NAIR
Judge

pms